gl.—Did they carry sticks and swords in the various parts. A.—No, not sticks.
Q.—What did they carry? A.—Well, they carried Q.—Did they carry appliances and articles which agreed with the character they represented? A.—

These persons who were performing were gnated by characters? A.—Yes, sir. MEMBERS OF THE CAST.

MEMBERS OF THE CAST.

Q.—Such as Captain Watson, captain United States Navy; May Skinner, the Sporting Duchess; Jake Levy, a Jew pawnbroker; Isaac Cohen, a Hebrew merchant: Mickey Sick, a soap fakir; and these characters assumed, respectively, by and these characters assumed, respectively, by Lillian Grist, Mamie Dillion, Bob Mace, Ed. Rustell, Ed. Howard and other characters? A—Yes. Q.—These persons were costumed for their parts, and had appliances and articles suitable for those characters, and they used them in the performance? A—Yes, sir.

Q.—I notice it is stated that particular acts and burlesques and varying novelties will be introduced? A—Yes.

Q.—Such as French dances, the Bowery Girl, introducing the ragtime waitz? A—Yes.

Q.—Those characters were all portrayed? A.—Yes, sir.

Q.—Those characters were represented by the character? A.—Yes.
Q.—Did you observe other performances of a similar character? A.—Yes.
Q.—Performances like those where the actors and characters were as described on the printed programme, and the scenery was used, such as is here? A.—Yes, sir.

Q .- Did you notice anything indecent in the character of the acting or in the remarks? A.—I did not see anything indecent. I would say suggestive. Q.—Do you mean to say that actions and lan-Q.-Immoral thoughts? A.-Yes, sir.

-Immoral conceptions? A.-Yes, sir.
-Was that generally so? A.-Well, no, sir. OCCASIONALLY IMMORAL.

-Was it occasionally so? A .- Yes, sir. Q.-Did you make an examination of the buildng or of parts of the building? A .- Yes, sir. -I hand you this drawing. Does that repre Q.—I hand you this drawing. Does that represent fairly the appearance of the theatre and the placing of the fire-escapes? A.—Yes, sir, that represents the fire-escapes leading from the top gallery to the roofs adjoining. This side facing it, there, there is a ladder leading to the roof next door; that is on the west side. On the east side

Q.-Are those the only fire-escapes for the build ing, or were they when you saw it? A.—They were the only ones I saw outside the stairs. Q.—And these are fire-escapes on the roof, which are practically ladders? A.—Yes, sir. Q.-One leading up and the other leading down

A.-Yes, sir.

Q.-So that persons in the upper part of the Dewey Theatre, caught in a fire, would have to make their escape on the roof? A.-Yes, sir.

Q.-And then up one ladder or down the other?

-When they got on the roofs of the adjoin-Yes, sir. ing houses, how would they get from them? A .couldn't see any way of getting through them ex-

cept through the scuttle holes.
Q.—Then these fire escapes lead from the Dewe Theatre to the adjoining roofs, from which there was no escape except through the scuttle? A .- Yes

Q .- Supposing a fire involved the Dewey Theatre and two houses adjoining. How could those fire-escapes and ladders be of any practical use? A.-I couldn't see how they would be of any use.

Q.-Is there any open court around the building? A .- No. sir.

Q .- Did you examine the exits marked on the programme? A.—Yes, sir; I looked.

Q.—Did you find that some of the exits marked on the programme did not exist at all? A.—Yes, sir; that is in the case of the stairway. The exitmarked above the stairway do not exist.

DUMMY EXITS MARKED.

The Chairman-Were they numbered on that programme? A .- Yes, sir; marked "Exits." Q.-Not numbered? A.-No, str.

Mr. Moss-You cut that diagram from a programme which was in use on an occasion when you were there, did you? A.—Yes, sir.
Q.—That is a regular programme diagram? A.—

gram, to which the attention of the patrons is thus directed, do not exist? A.-No. sir, except the stairway. I suppose that it is what they meant. Q .- An ordinary stairway? A .- An ordinary stair-

Q .- Did you find that any of the exits were blind exits leading up against walls? A .- Well, them is the ones I am speaking of.

Q .- Those are the ones you speak of? A. Q.-What did you observe about the stairways?

A .- Well, the stairways are built of wood. -Were there any wooden supports under the alleries? A .- On the top gallery. Q .- On the top gallery there were wooden sup-

ports? A .- Yes, sir. Q .- If fire should attack those wooden supports,

and the gallery was full of people, they would fall, wouldn't they? A.-Naturally. Q.-Naturally; and how do the main stairways of the building come down into the general entrance-

do they come down close together? A .- On both Q .- So that the people coming down one stairway

would strike the people coming down the other stairway, in a panic? A .- A dense crowd, yes, sir. Q-And the two streams of people would collide in the lobby in a panie? A.-Yes, sir. Meet the people coming out from the orchestra.

Q.-You have observed that the audiences in that theatre were crowded at times? A.-A fair audi-Q .- Have you ever known of seats being sold in

the aisles? A.-I haven't noticed it.
Q.-Have you ever seen firemen in the building A.-I seen a fireman in the building one day that I attended the performance. He was looking out of the door leading from the stage, the back of the stage. Q .- Is there a fireproof curtain, an asbestos cur-

tain? A .- Well, I couldn't tell whether it was asbestos, but it appeared to be very thin. I could see

Q .- Are the stairways leading up to the balcony and the upper gallery of wood? A.-Yes, sir, Q.-In case of a fire, the people in the theatre going from the balcony and the orchestra would have to go down one staircase, wouldn't they? A .-

would meet the people coming downstairs. Q .- There is no separate way; both the people in the balcony and galleries would get out of the theatre; they all have to come out by the main en-

Q .- So that in a panic in the case of a fire or any thing you would have the whole audience jammed

Q .- Did you notice the proscenium arch? A .- Yes. Q .- What was its apparent construction? A .- Its appearance was wood.

Q .- Do two of the exits lead to these open ladders on the roof? A.—Yes, sir; that is, from the top gal-lery I spoke about before, lead out on to the— Q.-Then, Mr. Witness, the only persons that could use those roof fire-escapes are the people that occupy the top gallery? A .- You see, there is two

mittees? A.—I can state the chairmen of the committees in our Board are called together by the chairmen. The chairman of the Law Committee is George A. Burrell, the chairman of the Finance Committee is Robert Muh, and it is the custom of the chairmen of the committees to call the committees together whenever there is a hearing about to take place. Q.—That will do, Mr. Clerk. A.—May I go now? Mr. Moss—You may go. Mr. Goodman, take the stand. short stairs that lead from the balcony to the top Q .- Is there any brick wall separating the auditorium from the stage? A .- I could not see that,

Q .- How is the roof of the theatre covered? A .-

It is covered with a soft—
Q. With what substance? A.—It is like tar cov

Q.-Like a tar covering? A .- Yes, sheet tar.

Q.-Is there a tin roof there? A.-Yes, sir. Q .- A tin roof with sheet tar on it? A .- Yes

FOR SMOTHERING HIS RESOLUTION.

Ellas Goodman, recalled.

Mr. Moss—We have learned from the cierk, Mr. Goodman, that the committee has never acted on your resolution? A.—That is right.

Q.—Have you called their attention to the matter which was adopted and referred to them? A.—I have frequently referred to it to members of the Board, members of the committee and in open session of the Board.

Q.—How many times have you referred to it in the open sessions of the Board? A.—I will modify that; frequently I have not in open session referred to it, but I have referred to it once, probably twice, in a discussion on another matter on which considerable—to which considerable attention was given, and I referred to this as an analogy, show-ing that this was sidetracked and other matters pushed forward.

Q.—As a neglected matter; you referred to this as a neglected matter? A.—Yes, sir.

Q.—What was the matter that was pushed forward? A.—The East River Bridge project, or bridges.

Q.—The point that you made in the Board of Q.-Did you observe a billiard and poolroom adjoining the orchestra? A.—Yes, sir; that is, over the main entrance in the back of the first balcony. Q.—How is it separated from the theatre? A. With a wooden partition.

Q.—There is simply a wooden partition between the billiard-room and the theatre proper? A.—Yes,

INSPECTION NOT ALLOWED.

ward? A.—The East River Bridge project, or bridges.

Q.—The point that you made in the Board of Aldermen was that a bridge matter, that is a resolution tending to secure the construction of a great public improvement over the East River, was progressed.— A.—Was progressed.

Q.—While this resolution, which was designed to relieve the property-owners from inequalities and discrimination was, although adopted, retarded? A.—Yss.

The Chairman—One moment. I want it quiet. Gentlemen going out will go out promptly. There is too much noise in the room.

Q.—Did you discuss the matter with suy man.

Mr. Moss—I am unable, Mr. Chairman, to go more closely into the details of the requirements of the fire law, because of the refusal to allow any of our representatives to inspect the building.

The Chairman—Is there not a detailed description of the construction of the building in the Building Department?

Mr. Moss—The record in the Building Department is not as detailed as it might be. There are plans as they were proposed, which plans are quite voluminous, and I have not examined them very carefully. But those plans are only what was proposed. They may not have been carried out in the building, and what those plans were, whatever they were, were disapproved by Mr. Brady. Those plans were produced here without his approval and

Q.—Have you heard any excuses given for not acting upon this matter which was adopted by the Board? A.—I have not.
Q.—Did this resolution come from your conviction of the conditions as expressed in the resolution? You believed that those things existed as there stated? A.—Well, an explanation is necessary in this case. that: I did not observe that.

Q.—The stairways are very large, are they not?

A.—Yes, sir.

Q.—About ten feet in width, or more? A.—I should judge about eight feet.

Q.—Both stairways? A.—Yes, sir.

Q.—So that eight or ten persons could come down both these stairways at a time? A.—If they were close together, yes.

Q.—Now, have you ever been to any of the musichalis? A.—I have been to koster & Bial's.

Q.—Have you seen performances there that were similar to what were given at the Dewey Theatre? A.—In some respects—variety.

Q.—The same show. And were they any more suggestive to your mind than the show at Koster & Bial's? A.—Yes; what I seen there.

Q.—When were you there? A.—Some time ago.

Q.—How long ago? A.—I should judge it was over a year ago; I only went there once.

Q.—It was more suggestive, you say, at Koster & Bial's? A.—No; I say it was more suggestive at the Dewey. It was simply variety show at Koster & Bial's?

Blal's.

Q.—That is the show that is given at the Dewey heatre? A.—Yes; but it was very suggestive.

A.—A variety show? A.—Yes, sir.

DID NOT EXAMINE ROOF

Q.-What did you say as to the covering on the roof? A.-I said I could not tell that; I was not near enough. It was very thin, and I saw it went on wires, and I thought asbestos would naturally be hearing.

Q.—You don't know? A.—I don't know that.
Q.—You did not make any examination? A.—No.
Q.—How eften have you seen the scenes change!
L.—Five or six times.
Q.—Sure of that? A.—Two or three times. I

A.—Five or six times.

Q.—Sure of that? A.—Two or three times. I didn't take any special notice.

Q.—You are not sure whether it was five or six times; it may have been two or three times? A.—If I had a programme I would remember.

Q.—Have you timed any audience in the Dewey Theatre coming out at the close of the performance? A.—No. I have not timed it. I know I have stood there for five minutes. I haven't made any stood there for five minutes. I haven't made any

Theatre coming out at the dit. I know I have stood there for five minutes. I haven't made any special effort to time it.

Q.—When? A.—During one of the times that I attended the performance.
Q.—How long ago is that? A.—In March.
Q.—Were you upon the roof of this theatre? A.—I went up through the door.
Q.—You went out on the roof? A.—Yes.
Q.—You were on the roof? A.—Yes. a door that leads from the top to the roof.
Q.—Did you see any escapes there? A.—There is one that leads up to one building, and one leads down to the other.
Q.—When were you there to see the escapes on the outside of the Dewey Theatre? A.—I don't recall the date: it was in March.
Q.—The time you made this general inspection?
A.—Yes.

M. Moss—How wide are those iron stairways or

call the date: it was in March.

Q.—The time you made this general inspection?

A.—Yes.

Mr. Moss.—How wide are those iron stairways or fire escapes? A.—The one leading to the roof?

Q.—Yes. A.—They are simply iron ladders, two of them together.

Q.—About how wide? A.—I should judge about that wide. (Indicating.)

Q.—About eighteen inches? A.—Yes.

Mr. Moss.—That is all. I have received from the president of the Board of Police the documents in answer to my subpoena, in which I called for the production of all papers, certificates and matter which they relied upon in granting this license. They sent two papers, one being a report by Captain Thomas J. Diamond to William S. Devery, as follows: "William S. Devery, as follows: "William S. Devery, chief of Police. Sir: In reply to order requesting information as to the advisability of granting a license to give vocal and instrumental concerts, and to sell wine and beer during such performances, at 126-30 East Fourteenth-st. The Dewey, Borough of Manhatian, also as to the character of the applicant and patrons of the place, I respectfully report: Name of applicant, Sullivan & Kraus; character of applicant, good; class and character of the people who frequent the place, respectable and of good character. Holds liquor tax certificate No. 38. Is it a proper place to be so licensed? Yes." There is also the application of Sullivan & Kraus for a license to give vocal and instrumental concerts, and to sell ales, wines and beers during such performances, as provided by Section 1.483 of Chapter 275 of the Laws of 1897. The indoresement is "Granted May 1st, 1899, to May 1st, 1990; fee, \$500," and there is not attached to these papers a certificate from the Superintendent of the Building Mr. Moss—Mr. Goodman.

Q.—I think it was in November last you introduced a resolution to inquire into the subject of taxation in this city? A.—Yes, sir.
Q.—Have you copies of that resolution? A.—I

Q.-Have you copies of that resolution have not.

Mr. Moss.-Where is the clerk of the Board of

BURIED IN COMMITTEE

M. F. BLAKE, CLERK OF THE ALDERMEN.

Mr. Moss—I will read the resolution:

"Whereas, The method of levying and collecting assessments in the city of New-York differs in several boroughs, occasioning discrimination which is unjust and unfair; and

"Whereas, Interest exacted by arrears likewise varies in one borough from that in another, which in some instances is excessive; therefore,
"Resolved, That the Committee on Law and the Committee on Finance of this Board be and they are hereby instructed to investigate this subject for the purpose of preparing an ordinance which will so change the present system that an absolute uniformity will exist throughout the entire territory of Greater New-York, and also relieve property owners from all unreasonable demands and exactions." Resolved That the said joint committee.

'ADOPTED, BUT HELD UP.

Q.—State, Mr. Clerk, as nearly as you can from recollection the names of the members of the com-mittee? A.—I can state the chairmen of the com-mittees.

GOODMAN WAS SNUBBED.

NO REASONS GIVEN TO THE ALDERMAN

FOR SMOTHERING HIS RESOLUTION.

RELATES FATE OF TAX RESOLUTION.

Mr. Moss-Mr. Goodman.

case.

-Yes? A.—The resolutions were prompted more
the statements, generally made, that assessthe statements, properly for public improvements this case: A.—The resolutions were prompted more by the statements, generally made, that assessments levied in Brooklyn for public improvements were paid for in advance, and in the Borough of Manhattan paid for after the completion of the work, and that in the Borough of Brooklyn a higher rate of interest was demanded than the rate of interest in the Borough of Manhattan, and it was that, more than the general question of faxes, that prompted the introduction of the resolution, I making the resolution broad enough to take in everything relating to taxes and assessments.

Q.—Did you, as a public officer, satisfy yourself that these matters which you have just stated were the facts? A.—I took it for granted by the general acceptance of them by those who took part in the discussion on the floor of the Board.

Q.—You referred to that, and your statement was not questioned; it was generally admitted.

Mr. Moss—That is all.

Mr. Hoffman—Could the Manicipal Assembly, of which you are a member, pass any ordinance which would affect in any way the levying of assessments? A.—I do not think it could, but the question was so broad and the resolution so comprehensive that it permitted the committee to introduce, as the resolution called for, a legislative bill to any Legislature.

O.—A request would come from the committee?

O.—A request would come from the committee?

hers of the committee-did you speak of it? A.-

THEY GAVE NO EXCUSES.

tion was so broad and the resolution so combeneive that it permitted the committee to introduce, as the resolution called for, a legislative bill to any Legislature.

Q—A request would come from the committee?

A—From the committee, recommendatory, to present to the Legislature of proper authority.

The Chairman—Any measure which the members of the Board deemed in the line of the performance of their duty was necessary? A—Exactly.

Mr. Moss—In consideration of this subject of taxation, I have called upon the heads of the different departments to produce a statement of the increase of expenses in their department since increase of expenses in their department since from the increase of salaries; second, by an increase in the number of salaries; second, by an increase in the number of employes; and nearly every department that has been called upon to produce those statistics has sent in a report, and one or two have requested a sittle further time. I have examined those reports, and while some of them comply exactly with the requirements of the subpona, others evidently, by some oversight or misunderstanding of the requirements, do not give just what we ask for. I had hoped at this time to be able to give a tabulation from all of those reports as bearing upon this matter of taxation. I can only give a few, and will do so now.

department the increase in salaries was \$7.800, the salaries for new appointments was \$45,890, and the was \$4,000. In the Auditing Bureau for Manhattan the increase of salaries was \$9,825. The increase for new appointments was \$47,650. For Richmond the increase for appointments was \$15,400. For The Bronx the increase for new appointments was \$13,850. For Brooklyn the increase for new appointments was \$1,600. For Queens the increase for new appointments was \$16,600, with a deduction by the discharge of one man, of \$1,500.

The Chairman-What period does this cover? Mr. Moss-From January 1, 1898, to the present time. City Paymaster's office, increase of salary, \$1,850; salaries for new appointments, \$20,500. Board of Collection of Taxes, increase, \$1,850; increase for new appointments, \$62,650. Bureau of Collection and Assessments, increase of salaries, \$2,150; deduction by two discharges, \$2,000. Of the same bureau in Richmond, increase for new appointments, \$22,400; The Bronx, \$9,200; Breoklyn, \$37,400; Queens, \$18,540. Bureau of Markets, increase of salaries, \$1,300; increase for new appointments, \$17,850, showing that in the Department of Finance the increase in alaries is only \$24,725, and the increase for new appointments on all salaries is \$389,730, and the deductions by discharges and reductions are \$7,500, deductions by discharges and reductions are \$7,500. The Chairman—I understand that these increases are over and above those that were in force in these various boroughs as they were originally. Mr. Moss—These are increases with the force on which they started on January 1, 1893. The Chairman—Over the force that was in existence in the various boroughs previously? Mr. Moss—Yes; that is what we called for the increase since the first of January.

Mr. Hoffman—You have a tabulated statement showing that the Finance Department has increased its salaries since January 1, 1898, \$389,730?

Mr. Moss—You say that is above the salaries paid previous to January 1, 1895, the increases?

Mr. Hoffman—That may be a mistake. I would suggest that these people be called to explain how these increases have been made.

Mr. Moss—I his will go onto the public prints.

Mr. Hoffman—This will go into the public prints.

Mr. Moss—Where is the clerk of the Board of Aldermen?
Mr. Blake—Right here, sir.
Mr. Moss—Have you the resolution?
Mr. Blake—I have.
Mr. Blake—I have it, please.
Mr. Blake—This is part of our records. The resolution is here with the records; will that do for you?
Mr. Moss—Yes. Suppose you come right through.
I will call you as a witness.

part yet.

Mr. Hoffman-This will go into the public prints, and I don't know whether it can be contradicted in the same manner that this statement will go forth at the present time.

EXPLANATIONS WILL BE HEARD.

Mr. Moss-I am giving the tabulation as given to me by the departments, and I certainly shall call the heads of these departments to make these ex-planations. Undoubtedly some of these will be ex-plained by various reasons; that is fair to say it. Michael F. Blake sworn.

Mr. Moss-You are the clerk of the Board of idermen? A.-Yes, sir.

Q-Have you produced the resolution about which I have just asked Alderman Goodman? A.-I have produced it in response to a subpoena duces tecum which I received.

Q-Let me see it. (Witness hands resolution to Q-Let me see it. (Witness hands resolution to Q-Let me see it.) men, \$3,000. Bureau for the Preservation of Records, in Manhattan of \$5,752; increase by new appointments, duction by discharge of employes, \$9,760. These figures are furnished by the Controller's office, in the Register's department, not from the Register's office. There are also these figures furnished for the Mayor's office and the attaches of counsel to the Board of Aldermen and City Clerk's office, which are new offices. Increase of salaries in the Mayor's office, \$1,300; salaries for new employes, \$6,800. In the Bureau of Licenses, increase for new appointments, \$10,760; deduction by the discharge of three men, \$3,600. Attaches and counsel, new appointments, \$13,500. Board of Aldermen, \$7,900, with a ments, \$13,500. Board of Aldermen, \$7,900, with a deduction of \$6,600 by the discharge of six emowners from all unreasonable demands and exactions.

"Resolved, That the said joint committee have public hearings and invite thereto the heads of the several departments which are authorized under the law to levy and collect assessments, to impose fines, demand interest, and so forth, and all others who are in any way interested in the subject; "Resolved further, That the Corporation Counsel be and he is requested to appoint a representative of his office to sit and act with our joint committee and assist in preparing an ordinance or ordinances as set forth, and, if necessary, to prepare a bill or bills for introduction in the Legislature to aid in carrying into effect the object herein desired; ployes of the former administration. City Clerk's office, new appointments, \$14,000, with a reduction of \$1,750, by the lischarge of former employes, making a total in those departments of: Increase in salaries in all the departments that I have read, \$32,097; in-

crease of salaries for new appointments. \$459,050; discharges, thirty, and deductions by discharges and reduction of salaries, \$47,900. MORE PAY, LESS WORK.

"Resolved, also, That full stenographic notes be taken at all public hearings, and an epitome of the views expressed, suggestions made, and so forth, be reported to this Board." The Street Cleaning Department has submitted a report which does not separate the increases by increase of salary and by new appointment. Their total figures show that there was an increase in the expenses of the Department, for labor and wages, in the elerical department, of \$4,780, and for Q.—Now. Mr. Clerk, please tell us what is the present condition of that resolution—where it is? A.—The present condition is, it is now in the hands of the General Committee of Law and Finance, but nothing has been done with this resolution from the time it was passed.

Q.—Was it referred? A.—No, it was adopted.

Q.—The resolution was adopted? A.—It was adopted, and in the resolution itself a reference is called for. You understand; the resolution calls for a reference. laborers of various grades, an increase of \$351,149 48. The Fire Department shows a reduction in expenses. Their increase of salary as returned is \$20,805, and their increase by new appointments is \$5,39). Their reductions amount to \$1,700, and their discharges amount to \$41,837. The Commissioner of Accounts reports in general figures an increase in called for. You understand; the resolution calls for a reference.
Q-I understand. The fact is, it was adopted?
A.—It was adopted, but nothing.—
Q.—It was referred to a committee? A.—Yes, sir.
Q.—And that committee has never acted? A.—
That committee has never acted.
Q.—Of course, Mr. Clerk, the time for objecting to the assessment of values has passed. I suppose you have nothing to do with that, but you know that was a fact? A.—I have nothing to do with that. I will not say I know that as a fact.
Mr. Moss—Very well. I will withdraw you now.
Q.—Can you state the committeemen? A.—I could not. salaries of \$7,000, and an increase by new appoint-ments of \$77,000. I shall request these different departments to comply more strictly with the terms of the subpœna, and present a complete tabulation just as soon as the figures can be obtained, and will continue to inquire of the heads of the depagments concerning the methods and the reasons for those increases. Mr. Feitner!

TAX METHODS PROBED. COMMISSIONER FEITNER OBJECTS TO CER-TAIN QUESTIONS THAT MR. MOSS

Thomas L. Feitner recalled.
The Witness—Mr. Moss, before you proceed, let me just say, in relation to George Gould—you seemed to make a point of it yesterday—
Mr. Moss—Oh, I asked you a question—that was aii. I made no point.
The Witness—We assessed him originally, you know, when I was in the Department; on an estate of 10,000,000, and that went into court; and they were all determined to be non-residents. That is the reason he was not on the roll. So that there won't be any misunderstanding, as one of the newspaper men called my attention to the fact that it may go out that the system in New-York I condemned as defective. I spoke only of the system in the State, not of the system of the city of New-York, and I want to say in that connection that we have had letters from the Statistical Bureau of Washington, saying that our system of taxation in New-York City is the best in the country.
Mr. Moss—From whom did you receive those letters? A.—That letter came from the Statistical Bureau in Washington. I had it in my desk about two months ago, was preserving it, and I looked for it the other day and I lost it.
Q.—Can't you get a copy of it? A.—I think I will be able to the the day and I was reserved to be

be able to.

Q.—Then you don't think that there is any necessity of this tax revision that is proposed to be done by the Tax Revision Commission? A.—I believe. Mr. Moss, that the moneyed interests of this State will not permit a revision of the Personal Tax law. That comes to me from my experience. Mr. Moss.—That is not the point.

The Chairman—That is not the question.

The Witness—I believe it is.

Q.—I asked you an open and fait question—do you think the tax system needs revision? A.—I believe it does—radical revision.

you think the tax system needs revision? A.—I believe it does—radical revision.
Q.—And the tax system which you refer to is the
State system, but, even in its application to NewYork City, it needs revision? A.—Yes.
Q.—I don't think we disagree? A.—I don't want
it misunderstood; that is all. One of the newspaper
boys called my attention that I had said it applied
to New-York City. I want that corrected.
Q.—Well, it is a State law. A.—A State law—as I
said to him.

GOOD LAWS NULLIFIED.

devised a law may be, a tax law. I mean, if it is not properly carried out by the man who does the assessing it will be a failure, so far as justice and equality are concerned. A—in so far as personal tax business is concerned, there is no power with any officer to carry it out equitably and fairly.

Q—But I am speaking of taxation generally on its broad aspect. A—If you are speaking of realty, yes.

Q.-I am speaking of realty and personalty

yes.

Q-I am speaking of realty and personalty. However well you may devise a tax law, if the man who fixes the value and does the assessing does not do his duty honestly, intelligently, correctly, the system is bound to result in injustice and in inequality? A.—Oh, of course.

Q.—Certainly, and Mr. Cooley, in his works, uses this expression, which applies at the very moment: "The wrong which results in injury to the taxpayer eaction of that officer, when property is taxed by value, determines the proportion which shall be levied on each individual taxpayer, and the taxation is equal or unequal, according as the assessor performs his duty well or ill." That we will have to agree on. A.—That is applicable to reality, Q.—Not to personality? A.—Not to personalty.

Q.—Now, let us see; supposing the assessor of personal property, under your instructions, makes out a list of prominent men, to whom notices are sent out, and through ignorance, through inattention, through carelessness, through favoritism, through corruption, through any reason, he falls to put on that list a number of men who ought to he on it, their notices do not go to them, and the time passes on until it is too late to put them on the tax roll, the personal tax roll; does not that result in injustice to all the other taxpayers who have to pay so much more because of the men that have escaped through the neglect of the assessor? A.—That is on the assumption that they have taxable property.

MR. FEITNER ARGUMENTATIVE.

MR. FEITNER ARGUMENTATIVE.

MR. FEITNER ARGUMENTATIVE.

Q.—But I am talking upon the assumption that the man who is to send out the notices for some reason, good, bad or indifferent, falls to send those notices out, then his failure to include those persons raises the rate on those who do pay? A.—But it don't necessarily follow, if such a notice was sent out, that he would find them taxable for anything. Therefore there is no shifting of the burden. Q.—But you find some taxable and some not taxable, do you not? A.—Yes, sir.

Q.—Every time? A.—Yes, sir.

Q.—And you admitted yesterday that the tax law is a sleve through which many escape and which taxes some, and by that you meant there were many persons who ought honestly to pay a personal tax, who, either by their disposition to swear off or because they are not caught in the sleve, do not get assessed? A.—That is generally so.

Q.—And that probably applies to some of the individuals whose names we went over yesterday who are not on the rolls? A.—Yes; but you must not assume that they are liable.

Q.—We must not assume they are liable, but we must not assume they are not liable, must you?

A.—Under your system, Practically, yes.

Q.—Under your system? A.—No; under your legal system to-day.

Q.—I am speaking of the system you are administering. I am administering no system. You have said that there are people who ought honestly to pay the taxes who by various reasons evade them?

A.—Yes.

Q.—And that results in a heavier burden being

a.—Yes. Q.—And that results in a heavier burden being mposed upon all other taxpayers, both real and ersonal? A.—As far as those are liable and not caught, yes.
Q.—Why do you send out any notices at all? A.—
They are sent out generally to the most substan-

You send them out to catch the people? As to their ability? A.—Ability and liability

CATCH SOME, LOSE MANY.

Q.—And in that way you get some while you lose many, don't you? A.—Yes.
Q.—And you lose some who ought to pay a tax that raises a burden on all other taxpayers, both real and personal, does it not? A.—That is on the assumption that you lose some that ought to pay.
Q.—That is what I say? A.—Of course.
Q.—I put the assumption in my question? A.—Of course.

Q.—Now, then, we come back to the original proposition. If your assessors of the personal tax system, from favoritism, from ignorance, from oversight, from corruption or for any other reason whatsoever, fall to include in the "personal" list, men who ought to pay, then the burden is raised on the whole community? A.—Surely.

Q.—Surely? And so the critical point where the citizen is interested is in the men and in the system by which the tax is originally assessed? A.—Yee. That tax, when originally assessed, stands if it is knocked down by the individual, doesn't A.-Yes.

best judgment? A.—There is nothing arbitrary about it.

Q—It is an initial act going forth by your own power, isn't it? A.—No; it is the act of the deputy in his judgment. Now, I want to protest here to this committee—

Q—I am speaking of your Department; there is nothing to protest against. A.—I don't want you to insinuate by your questions that we act arbitrarily, and it isn't fair in behalf of the city of New-York that he should make such suggestive questions as that, and put it on the record that our acts are arbitrary. The courts will not sustain arbitrary acts on the part of deputies.

Q—That is right, and I say that the act itself—A—It is a matter of judgment.

Q—It is a matter of judgment, to be sure, but it is this—when you have made that judgment, upon

A.—It is a matter of judgment, to be sure, but it is this—when you have made that judgment, upon the reasons which are in your own mind, illuminated from all the sources which you can get illumination from—when you have got that judgment you register the judgment, your Department, don't you? A.—The deputy does.

Q.—The deputy does. Not on consultation with the man who is taxed? A.—Yes, that is true; not on consultation.

on consultation.

Q.—You don't consult anybody who is taxed when you lay the tax, but when you have laid the tax, then that tax stands. You have acted on your judgment. It stands there until the taxpayer destroys it or reduces it? A.—That is so.

Q.—And the matter resting in your judgment, when you have exercised your judgment, and have not discriminated unequally as against any particular taxpayer, then your judgment is irrevocable, isn't it—cannot be reviewed by the courts? A.—That is it.

DEPUTIES HAVE GREAT POWER.

Q.—That is it. So that the power to initiate an assessment which, when it stands, binds the man and binds the property, is the important point at which the taxpayer's interest begins, isn't it? A.—Yes, it is.

Q.—Now, you see. Mr. Feitner, there is no disposition on my part to put you in an unfair position. You are the head of the Department, and it is necessary for us to get on the record the system, and that is all I have been trying to get at. There is nothing in which any man of good Judgment could differ on that proposition. A.—I want to say what I said yesterday.

Q.—I don't mean—— A.—I wish to say on the matter to get it on the record.

Q.—Yes? A.—This general question that you are inquiring into is a matter which will be involved in numerous certiorari proceedings in this great city next year on our assessments. Now, it seems to me equitable and fair that the State Legislature should not request the officials of the city of New-York to submit their testimony broadcast for the benefit of the hundred and odd lawyers who are seeking to defeat the justice that we have attempted to accomplish in levying assessments in the city of New-York at such a critical time in the history, the beginning of the history, of the greater city of New-York. Now, I submit that to the committee.

Q.—I will not violate any proper principle. A.—It

mittee.
Q-I will not violate any proper principle. A.—It doesn't seem to me to be the fair thing.
The Chairman—We appreciate your position.
The Witness—Let me say in answer to that, that we are not in the least anxious to hide anything or prevent this committee from securing anything.
The Chairman—Nobody has assumed anything of the kind.

The Chairman Access
the kind.

The Witness—No, of course; but I only want to
put it on the record in that sense.

Q.—Then, Mr. Feitner, is it true that there are a
considerable number of proceedings pending in the
courts on the part of persons who have been assessed, who have appealed to you to use your judgment in relieving them of their assessments, and
you having refused to do that they have appealed
to the courts? A.—Not yet; the time begins from
the ist of July, and you are giving them all this before they begin it. ore they begin it.
Q.—You anticipate it? A.—I do.

TEN THOUSAND PROTESTS.

where an increase has been made there are people in the city of New-York that will question our right. There are ten thousand applications filed, and we are denying almost every one.

Q.-Have ten thousand applications for reduction Q.-About ten thousand? A.-That is not much

more than about 100 per cent more than is always filed. Q .- That is, it is twice as many as ordinarily? A .- Twice as many as ordinarily, and mainly in the

Borough of Manhattan. Q.-Mainly in the Borough of Manhattan. Is that altogether on real estate, that ten thousand? A.—Yes; we don't look after any on personal.

Q.—And do I understand you to say you have de nied the applications generally? A.—Yes, sir. Q.—Have you denied them all? A.—No.

Q.-What proportion of them have you granted? A .- Oh, I couldn't tell you now. Q .- But you say mainly they have been denied? A .- Yes. Q .- And then, of course, you anticipate that they

will appeal to the courts for relief? A.—Yes. Q.—You have no doubt of the fairness or justice of the courts, have you? A.—No.
Q.—You have no doubt of the efficacy of truth before the court, have you? A.—No.
Q.—You have no doubt that truth in a tax matter will prevail in the courts as well as in any other matter, have you? A.—As a lawyer, I know that when you give your whole side to the other side before you go into court they have an advantage over you.

before you go into court they had so you over you.

Q.—But, Mr. Feitner, you are not a personal litigant in these matters? A.—Well, my reputation is involved as head of that Department.

Q.—Your reputation, of course; and you are anxious to maintain hat reputation by beating those suits, sren't you? A.—By having the case presented fairly, and not all to the disadvantage of us.

Q.—And in the majority of those cases, if the

of his taxes, I ask you now to produce it? A.-I haven't any with me now.

Q.-What is it that you told me about, then? A.

NO PERSONAL INTEREST.

Q.—As president of that I epartment. But, Mr. Feitner, you have no personal interest in the litigation—that is, it wouldn't make a dollar's worth of difference to you one way or the other? A.—No, sir.

tion—that is, it wouldn't make a dollar's A.—No, difference to you one way or the other? A.—No, difference to you one way or the other? A.—No, sir.

Q.—But your position in these litigations is as an officer of the city? A.—Yes. air.

Q.—And the head of a department? A.—Trying to protect the city's interest.

Q.—An appointse of the Mayor? A.—Yes.

Q.—And the representative of the people of the city in the delicate matter of extracting from their pockets the necessary amount to run the Government? A.—We haven't anything to do with the secessary amount to run the Government? Q.—But you have to get out of their pockets, or out of their bank accounts, moneys which are fixed by the tax rate, haven't you? You have got to get it? A.—We have got to comply with the law in making the assessments.

Q.—You have got to get the money? A.—We have nothing to do with the getting of the money. We make assessments on the property, and whatever property we find the money comes from in the ordinary way under the law.—Q.—But the assessment is a means to the end, isn't it? A.—It is a means to the end, Q.—You don't assess the property just for the fun of it? A.—We assess under the law.

Q.—Of course, you don't assess for the purpose—A.—Whatever the law requires us to do—Q.—You don't assess for the purpose of vindicating your judgment as a real estate expert? A.—I am not a real estate expert.

No REAL ESTATE EXPERT, HE SAYS.

NO REAL ESTATE EXPERT. HE SAYS.

NO REAL ESTATE EXPERT. HE SAYS.

Q.—Is there any real estate expert in your tax department? A.—There isn't any such thing in existence as a real estate expert, in my judgment.
Q.—Is there any man in your department who is a real estate expert? A.—There may be men who are more expert in real estate matters than others, but there are none you can call real estate experts.
Q.—There are not? A.—No.
Q.—Now, then, you make this assessment in order that the proper officers of the Government may collect the moneys out of which to pay the expenses of the Government, don't you; that is your purpose? A.—Just read the question again.
(Question read.) A.—We make the assessments without regard to consequences. What do you mean by that? A.—I mean that we comply with the law in making the assessments and valuations by law, not by our act.
Q.—But you don't mean to say that your assessments are not made with the full understanding that they are to be the basis by which the tax collector is to make his collections? A.—Nothing to do with the tax collector making his collections.
Q.—Of course you don't collect the money, but did you never consider that the acts that you do furnish the foundation and the means by which the tax collector may go into the bank account and into the pocketbook of the citizens and get the money to run the Government with? A.—We know that every piece of property that we assess will necessarily be taxed.
Q.—And that the tax to be collected depends upon the way that you assess? A.—Exactly.

sarily be taxed.

Q.—And that the tax to be collected depends upon the way that you assess? A.—Exactly.

Q.—The amount of tax to be collected depends upon the way that you assess? A.—Upon the amount we assess.

Q.—And the amount of money to be taken from the individual taxpayer depends upon the way you assess his property? A.—That is true.

Q.—And the tax rate for the entire city depends upon the way you assess the property? A.—That is true.

true.

Q.—If you do not assess the property at its full value, then the tax rate is heavier for those that have to pay? If you leave out properties, or if you do not assess them at their full value, then the rate becomes all the heavier on those that have to pay? A.—Yes, if we make too many exemptions.

HE KNOWS THE CONSEQUENCES.

Q.—If you make too many exemptions, yes, and if you leave out persons that ought to be personally taxed, then the tax rate is increased? A.—Yes. Q.—Then you must have, as a public official, a resilization of your duty to the community, and to the individuals when you are making those assessments? A.—There are relative collections, of course.

Q.—Then you must have, as a public official, a realization of your duty to the community, and to the individuals when you are making those assessments? A.—There are relative collections, of course. That has nothing to do with our assessments.

Q.—Do you not have in your mind a conception of the importance of your function which furnishes the means by which the hand of the tax gatherer goes into the pocket of the taxpayer? A.—Of course, in the sense that we know what will be the consequences of our act.

Q.—Do you perform your duties with due reference to the rights of the individual property owners? A.—We have not considered the rights of property owners, in so far as the realty is concerned. Property is the only assessable basis in the city of New York, and individual owners are entirely eliminated.

Q.—After all this testimony, I will ask you what you think, as the head of the Tax Department, what you can say here, testifying to the truth in the witness chair, that will prejudice the rights of the city in the matter of tax litigation. How is it possible for you, sitting here, felling the truth about the way you have conducted your department—how can you imagine that it will unjustly affect the interests of the city? A.—I think I see one point, if not more than one, which, if brought city.

Q.—What is that? A.—The presumption in your

statement and legal proposition of yesterday that the taxpayer has no remedy, practically, in court over the judgment of the assessor under those de-

O .- Except in cases of inequality? A .- Except in

Q.-Yes. A.-Now, I go further than that, and I think the Court of Appeals has held that the affirmative is with the assessor whenever an increase is made. Therefore, the burden is upon additional reason or condition. We believe we have additional reasons and conditions which justify have made your explain this increase, and we believe we can sustain our assessments upon that ground.

GIVES HIS CASE AWAY.

which you were afraid to have introduced? A .-Yes; that is one Q.-I did not ask you for it. You volunteered it.

A .- Your questioning of me would lead up to that.

A.—Your questioning of me would lead up to that.

Q.—You have already stated it. Now, if that is a thing that is going to jeopardize you in your actions, you have given it yourself. A.—You are fencing one way, and I am trying to tell the truth under oath in the best possible way, and I am here as a city officer trying to sustain the assessments at the same time.

Q.—Mr. Feitner, I will tell you very frankly what is in my mind. I think it is one of the strangest propositions that I ever heard made seriously, that the head of the Tax Department should hesitate to answer questions concerning the way the taxes have been made, for fear the truth, which you must assume he will tell, will injure the department, will injure the assessments which he has made and against which individuals are complaining? A.—You must remember that we now have extraordinary conditions.

Q.—Now, Mr. Witness, I will ask you this question directly. What have you done as a department in the laying of assessments, which you are afraid to tell here on the witness arand for fear it will MANHATTAN'S BIG INCREASE.

tion directly. What have you done as a department in the laying of assessments, which you are afraid to tell here on the witness stand for fear it will enable individual property owners to have their assessments reduced-what is it? A .- I cannot an-

swer that question.

Q.—Why can you not answer it? A.—My own idea of public policy in the situation don't justify me in answering that.

Q.-Have you done anything, Mr. President of the Tax Department, which you do not care to state here, in the levying of assessments, taxable value, you dare not state them or do not care to state them for fear the statement of those facts will assist property owners to secure a reduction of their assessments in the courts? A.—No.

Q.—Then what is it that you are afraid of or do not care to tell? A.—I do not care about being able to tell every one, and especially this odd number of prominent lawyers, exactly what our testimony is going to be when we meet them in the tribunal that has to determine this matter.

Q.—I am not asking you to give your testimony away? A.—You are proceeding upon that line.

Q.—You have, before you were examined—you began to protest against the questions asked Mr. Sheehy, and you have to-day renewed your protest.

Sheehy, and you have to-day renewed your protest stances.

Q.—All right. Everybody knows what the truth is upon the matters of general matters, and I sugarance.

generally upon an examination, upon the ground that nearly ten thousand people are appealing to

the courts to be relieved of their assessments? A .-No, I don't say that. FEELS AT A DISADVANTAGE. Q.-A large number? A.-There may not be a

Q.-That some are going to appeal from what they believe to be unfair assessments, and you have objected to an examination for fear it would give them testimony upon which they can get a reduc-tion. Now, Mr. Feitner, if there is. A. (interrupting)-You have an advantage. You have us at an advantage.

Q.-Wait a moment, I haven't finished my question. If there is testimony of truth, which I assume is the only kind of testimony you would give, that would assist one taxpayer to get a reduction of his assessment, why should you conceal it for a minute? A .- I do not, and will give it to him freely at

the proper time.

Q.—Why should you refuse to do it now, when we are investigating? A.—Because—

Q.-Mr. Fettner, allow me further. If you have testimony which would enable a single taxpayer in any honorable court of this State to secure the exercise of the judgment of the court, a reduction

court decided against you, then you would feel that your reputation was injured, wouldn't your A.—Well, I would feel that our judgment was not altogether good.

Q.—That your reputation as a judgmatical man was injured? A.—Yes.

Q.—And to that effect you have a personal interest in those proceedings that are pending? A.—As president of that Department.

What is it that you are objecting to? What is it that you don't want to be compelled to give away? What is it, Mr. Feitner? A.—The situation is that the disadvantage is against the city, that is all, in having any testimony brought out except in the tribunal in which the matter is to be determined.

HE ASKS MOSS'S OPINION.

HE ASKS MOSS'S OPINION.

Q.—But, Mr. Feitner, you have said that you consider your personal reputation, as a man of judgment, to be at stake in these actions, and are you putting the question of your personal reputation as a man of judgment against the rights of the citizens? A.—Don't you think it is the duty of an official to try to sustain his department?

Q.—Not when it produces an assessment roll that any court would correct, no, sir. You have asked my opinion. I do not consider that a tax official does his duty to the State at all, but I consider that he betrays the interests committed to him when he would withhold any fact that would enable any citizen to secure a reduction of his taxes, Now you have got my opinion on that. A.—You don't think that it is to the interest of the city, then, to try to protect itself?

Q.—I do not think it is the interest of the city then, to try to protect itself in sustaining an assessment that a court would reduce, if it had all the facts. A.—Neither do I. The facts must be produced in a legal way.

not any that we are not wanted,
not any that we are not wanted,
if the way along.
Q.—Is it not a fact that, using the 1898 figures as
Dasis, if they are to be used as a basis at all,
hat your raising of values is the most monatrously
hat your raising of values that has ever
nequal and unjust raising of values that has ever
nequal and unjust raising of values that has ever
neen known in this city, isn't it so? A.—If the
basis of last year is to be taken as the basis, no, it
has a suming last year to be

don't think so.

Q.—You have said that, assuming last year to be the basis, you do not think that this assessment for 1819 is monstrously unequal? A.—No.

Q.—You do not. Assuming the basis of 188, giv. In the second of 1819 is monstrously unequal? A.—No.

Q.—You do not. Assuming the basis of 188, giv. In the wall of \$1,500,000 on the Western Union, and an acrtain value on the Mail and Express Building, do you not think it an act of inequality not to raise the Western Union Building above the hasis of the Western Union and the Western Union and Express Building above the hasis of the Western Union and Express Building above the hasis of the Western Union and Express Building above the hasis of the Western Union and Express Building above the hasis of the Western Union and Express Building above the hasis of the Western Union and Express Building above the hasis of the Western Union and Express Building above the hasis of the Western Union and Express Building above the hasis of the Western Union and Express Building above the hasis of the Western Union and Express Building above the hasis of the Western Union and Express Building above the hasis of the Western Union and Express Building above the hasis of the Western Union and Express Building above the hasis of the Western Union and the Western Unio

UNEQUAL ASSESSMUNTS. Q .- You have assumed it as the basis of my quese

portion to these Fulton and Ann st. buildings; the Knox Building is increased 57 1-7 per cent, and the National Park Bank building remains just where it stood. A.—That shows—

Q.—Now, take the question I put; assume 1838

as the basis-is not the assessment of that one block a glaring example of monstrous inequality?

Q .- Where is it false? A .- The Park Bank Building is a bank building, and the Department, in the past, by almost the consent of banks, allowedput assessments upon bank buildings, deposit-bank buildings, higher than other real estate, because it made no difference to them in the result, as in the assessment of their share stock to their share-holders they have the deduction of the assessed value of their real estate. Now, we have not taken that condition into consideration, and we go on assessing everything equitably and fairly this year, and that refers, you will find, to the Park Bank

Building. Q.-Now, Mr. Feitner, I ask this question of you upon the basis that we both started together, of

and apply it to the rest of the block. If you increase the Bennett Building, on important Nassaust., only 25 per cent, why do you increase the common brick structures on Ann and Fulton sts., oc-cupled some of them by ple shops, small places— why did you increase them from 33 to 59 per cent A .- Because, in our judgment, it is an equal asessment.

MANHATTAN'S BIG INCREASE.

MANHATTAN'S BIG INCREASE.

Q.—Now, that increase of \$307,000,000 in the Borough of Manhattan was not based entirely upon the opinion that property had increased in value, was it? You don't claim that there had been an increase of value in that year of \$207,000,000? A.—It is an equalization case.

Q.—Well, you did not claim that, did you? Answer my question. You did not claim that there had been an increase in value of \$307,000,000 in the Borough of Manhattan.? Had there been a boom of \$307,000,000 in real estate in the Borough of Manhattan? A.—We claim that there is that value.

Q.—No, that is no, the quertion. Answer my question. Was that \$307,000,000 ased upon an assumed boom in the values of real estate? A.—No.

Q.—It was not? A.—No boom.

Q.—Was there an increase in values over 1838 of \$307,000,000? A.—I can't say about that.

Q.—What was it, then? A.—A considerable increase.

Q.—There had been a considerable increase, but,

Q.—All right. Everybody knows what the truth is upon the matters of general matters, and I suggest to you that you have nothing to lose by giving us your frank opinion—nothing at all to lose; and so, just to give you an opportunity, I will ask the question again, in order that you may do credit to yourself; not with any disposition to fence of put you in an unfair position; isn't it a fact that if property is increased in value in a certain locality, on a certain street, in any certain block, it would affect all the property in a general way? A.—No, I think not.

Q.—All right, if you are satisfied with that. Wasn't a large part of that \$307,000,000 obtained through the necessity of equalization—equalizing between New-York and the boroughs? A.—Yes. Q.—That was a sort of artificial necessity, wasn't it? A.—No, not artificial. Q.—It was then a real necessity, but it didn't proceed upon values, as did the requirement to equalize? A.—It was a legal condition. Q.—The charter required you to equalize between the different boroughs? What was there to equalize? A.—The values between the different boroughs?

Much.
Q.—How? In what way? A.—Some are lower and some are higher.
Q.—Higher in what way? A.—In valuation.
Q.—You mean in the proportionate assessments?

A.—Yes.

Q.—Then we are to assume that in each borough the authority for proceeding upon a certain rate of value of their assessed valuation—

A.—No, you have no right to assume that.

Q.—Then what was there to equalize? A.—They made some assessments in Richmond that was not based upon anything.

Q.—I know that. Let us take Brooklyn and

tion. I ask you to assume that as a basis. Isn't this a monstrous assessment? I call your attention to another illustration. The Park Bank is well-known institution in this city. On one side of it is the St. Paul Building. On the other side of it is Mr. Knox's hat store. The Park National Bank stays this year at exactly the figure that was given to it last year, while the St. Paul Building, on the one side, is increased 33 1-3 per cent, and the Knox building, a little brick building on the other side, is increased 571-7 per cent. Now, there are three buildings on Broadway and all in the same condition they were as to both assessments, and in the one case of the Park National Bank, with its large interests behind it, its Board of Directors, the embers of which you and I both know, it is not raised \$1 in assessed valuation, while that poor lit tle building of Mr. Knox's alongside of it is raised 571-7 per cent, and the St. Paul Building, on the other side, is raised 33 1-3 per cent. Not only that, but on the same block you come down to the Bennett Building, which is raised 25 per cent, and then those ordinary brick buildings in Ann-st. and Fulton-st., lying between the St. Paul Building and the Bennett Building, are assessed at various figures ranging from 231-3 per cent, 47 per cent and a fraction, 48 per cent and a fraction, 50 per cent and a fraction and 51 per cent; the brick buildings on Ann and Fulton sts. are increased from 33 to 51, nearly 52 per cent; the St. Paul Building is in-creased 331-3 per cent, which seems out of all pro-

A .- That shows where your assumption is false.

the 1898 valuation, and you said that on the basis of the 1898 valuation it would not appear that there were monstrously unequal assessment. Now you stance.

Q.-Was it that principle which you have stated,

DUE TO EQUALIZATION.

Q.-How did they vary? A.-They varied very